

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Fort Wayne Community Schools (235)**

Fort Wayne Community Schools (235)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$204,376,949	61.3%	\$205,942,924	61.0%	\$195,591,903	60.1%	\$189,471,479	60.3%
Student Instructional Support	\$29,176,505	8.8%	\$31,432,914	9.3%	\$30,739,893	9.5%	\$29,190,101	9.3%
Overhead and Operational	\$63,335,567	19.0%	\$66,356,734	19.7%	\$66,311,855	20.4%	\$64,828,187	20.6%
Nonoperational	\$36,491,075	10.9%	\$33,666,159	10.0%	\$32,554,093	10.0%	\$30,466,337	9.7%
<b>Grand Total</b>	<b>\$333,380,096</b>		<b>\$337,398,731</b>		<b>\$325,197,743</b>		<b>\$313,956,104</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	70.1%	70.4%	69.6%	69.6%



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Fort Wayne Community Schools (235)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11025 Regular Programs; Non Spec Ed Preschool	\$258,989	\$2,220,386	\$2,323,466	\$2,126,023	> 500%	-4%	-8%
	11050 Regular Programs; Full Day Kindergarten	\$981,584	\$7,497,980	\$7,672,251	\$6,851,870	> 500%	-9%	-11%
	11100 Regular Programs; Elementary	\$46,107,845	\$62,823,088	\$64,940,668	\$61,999,366	34%	-1%	-5%
	11200 Regular Programs; Middle/Junior High	\$17,858,749	\$26,747,991	\$25,932,632	\$24,933,881	40%	-7%	-4%
	11300 Regular Programs; High School	\$21,103,531	\$32,708,909	\$28,244,358	\$26,583,560	26%	-19%	-6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$155,096	\$55,882	\$0	\$0	-100%	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$745,908	\$592,767	\$550,353		-26%	-7%
	11430 Vocational Education; Distributive Education	\$128,054	\$188,862	\$181,924	\$153,507	20%	-19%	-16%
	11440 Vocational Education; Health Occupations	\$304,338	\$383,572	\$480,257	\$459,064	51%	20%	-4%
	11460 Vocational Education; Occupational Home Economics	\$195,526	\$444,985	\$437,214	\$432,099	121%	-3%	-1%
	11470 Vocational Education; Business Education	\$208,437	\$318,766	\$86,730	\$83,263	-60%	-74%	-4%
	11480 Vocational Education; Industrial Education A	\$726,453	\$1,302,868	\$1,097,071	\$1,040,327	43%	-20%	-5%
	11510 Vocational Education; Cooperative Education	\$326,785	\$674,616	\$574,800	\$516,486	58%	-23%	-10%
	11520 Vocational Education; Area School Participation	\$3,538,113	\$3,779,606	\$2,553,148	\$3,320,950	-6%	-12%	30%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$392,739	\$345,995	\$374,066		-5%	8%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$501	\$0	\$0		-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,287,492	\$2,344,179	\$2,121,675		-7%	-9%
	12110 Gifted And Talented; Gifted and Talented	\$73,465	\$188,575	\$176,445	\$185,864	153%	-1%	5%
	12150 Gifted And Talented; High Ability Student Programs	\$382,740	\$0	\$0	\$0	-100%		
	12210 Mental Disabilities; Mild Mental Disabilities	\$7,681,432	\$11,887,794	\$13,081,595	\$13,121,725	71%	10%	0%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$1,274,530	\$2,368,419	\$2,680,980	\$2,471,804	94%	4%	-8%
	12230 Mental Disabilities; Severe Mental Disabilities	\$2,282,447	\$3,056,718	\$3,032,648	\$2,796,088	23%	-9%	-8%
	12310 Physical Impairment; Orthopedic Impairment	\$693,906	\$678,652	\$386,674	\$174,466	-75%	-74%	-55%
	12320 Physical Impairment; Multiple Disabilities	\$80,709	\$97,814	\$160,341	\$86,366	7%	-12%	-46%
	12330 Physical Impairment; Visual Impairment	\$144,300	\$73,223	\$153,803	\$177,050	23%	142%	15%
	12340 Physical Impairment; Hearing Impairment	\$529,467	\$789,835	\$909,041	\$872,482	65%	10%	-4%
	12350 Physical Impairment; Homebound	\$486,535	\$639,447	\$736,802	\$611,937	26%	-4%	-17%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$608,977	\$1,237,941	\$1,393,701	\$1,304,417	114%	5%	-6%
	12520 Culturally Different; Compensatory	\$1,241,240	\$3,637,856	\$4,420,075	\$4,486,263	261%	23%	1%
	12610 Learning Disability	\$1,438,060	\$2,108,574	\$2,621,072	\$2,506,199	74%	19%	-4%
	12710 Equal Opportunity At Risk	\$2,251,274	\$102,128	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$1,401,305	\$1,875,714	\$2,217,403	\$1,960,165	40%	5%	-12%
	12900 Other Special Programs	\$1,983,729	\$2,181,593	\$2,271,791	\$2,310,444	16%	6%	2%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$174,676	\$352,819	\$51,125		-71%	-86%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$102,112	\$66,715	\$74,986	\$73,298	-28%	10%	-2%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$238,844	\$672,591	\$645,775	\$575,095	141%	-14%	-11%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,530,241	\$2,157,491	\$1,841,846	\$2,065,733	-18%	-4%	12%
	14100 Summer School Programs; Elementary	\$869,223	\$1,081,158	\$92	\$53,577	-94%	-95%	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$66,161	\$108,473	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$91,788	\$31,499	\$25,467	\$120,812	32%	284%	374%
	16100 Remediation Testing	\$1,249,979	\$3,394,986	\$2,101,923	\$1,907,438	53%	-44%	-9%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$228	\$4,760	\$0		-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$1,207,316	\$762,305	\$1,066,938		-12%	40%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,737,628	\$2,427,978	\$698,702	\$616,539	-92%	-75%	-12%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$5,255,831	\$6,228,348	\$4,627,935		-12%	-26%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$635,006	\$324,488	\$138,687	\$335,102	-47%	3%	142%
	22210 Library/Media Services; Service Area Direction	\$57,071	\$152,078	\$133,115	\$125,282	120%	-18%	-6%
	22220 Library/Media Services; School Library	\$1,859,802	\$2,621,289	\$2,326,066	\$2,184,771	17%	-17%	-6%
	22230 Library/Media Services; Audiovisual	\$153,408	\$142,456	\$126,490	\$57,518	-63%	-60%	-55%
	22240 Library/Media Services; Educational Television	\$0	\$188,241	\$156,447	\$165,573		-12%	6%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$3,321,135	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$280,012	\$388,201	\$346,020	\$318,476	14%	-18%	-8%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$305,749	\$295,861	\$292,906		-4%	-1%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$2,569,091	\$2,915,953	\$5,311,535		107%	82%
	22360 Instruction, Related Technology; Network Support	\$2,045,893	\$180,823	\$0	\$0	-100%	-100%	
	22400 Academic Student Assessment	\$0	\$766,310	\$477,234	\$515,934		-33%	8%
	22900 Other Support Service, Instructional Staff	\$0	\$355,090	\$773,366	\$398,170		12%	-49%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$3,140,059	\$7,871,737	\$3,115,813	\$3,995,961	27%	-49%	28%

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Fort Wayne Community Schools (235)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26497 2007 Account Code - Teachers Retirement Fund	\$6,032,306	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$144,858,284</b>	<b>\$205,942,924</b>	<b>\$195,591,903</b>	<b>\$189,471,479</b>	<b>31%</b>	<b>-8%</b>	<b>-3%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$277,018	\$294,085	\$278,280	\$290,024	5%	-1%	4%
	21120 Attendance and Social Work Services; Attendance Services	\$2,125	\$2,072	\$1,959	\$1,384	-35%	-33%	-29%
	21140 Attendance and Social Work Services; Pupil Accounting	\$70,824	\$116,310	\$147,549	\$115,026	62%	-1%	-22%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,038,082	\$1,964,756	\$1,435,976	\$1,298,164	25%	-34%	-10%
	21220 Guidance Services; Counseling Services	\$3,295,906	\$4,915,571	\$4,895,068	\$4,263,818	29%	-13%	-13%
	21310 Health Services; Service Area Direction	\$58,419	\$82,388	\$82,582	\$84,176	44%	2%	2%
	21320 Health Services; Medical Services	\$921	\$400	\$800	\$300	-67%	-25%	-63%
	21340 Health Services; Nurse Services	\$504,770	\$1,056,307	\$1,326,446	\$1,195,950	137%	13%	-10%
	21390 Health Services; Other Health Services	\$30,281	\$43,244	\$16,838	\$17,817	-41%	-59%	6%
	21410 Psychological Services; Service Area Direction	\$104,052	\$175,264	\$158,613	\$155,724	50%	-11%	-2%
	21420 Psychological Testing	\$1,079,087	\$1,481,054	\$1,479,318	\$1,415,509	31%	-4%	-4%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$1,216,585	\$2,334,981	\$2,292,235	\$2,140,370	76%	-8%	-7%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$113,328	\$169,534	\$173,954	\$139,515	23%	-18%	-20%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$537,663	\$819,555	\$752,468		40%	-8%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$48,623	\$217,544			347%
	21810 Special Education Administration; Service Area Direction	\$216,612	\$266,671	\$250,084	\$249,515	15%	-6%	0%
	21990 Other Support Services, Students; Other Student Services	\$0	\$716,277	\$444,541	\$203,798		-72%	-54%
	24100 Office of The Principal	\$11,262,905	\$17,276,337	\$16,887,472	\$16,648,999	48%	-4%	-1%
<b>Student Instructional Support Total</b>		<b>\$19,270,916</b>	<b>\$31,432,914</b>	<b>\$30,739,893</b>	<b>\$29,190,101</b>	<b>51%</b>	<b>-7%</b>	<b>-5%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$63,966	\$48,104	\$47,214	\$49,777	-22%	3%	5%
	23120 Board of Education; Service Area Assistants	\$5,597	\$3,696	\$5,863	\$5,515	-1%	49%	-6%
	23150 Board of Education; Legal Services	\$433,301	\$438,562	\$329,543	\$320,904	-26%	-27%	-3%
	23160 Board of Education; Promotion Expenses	\$9,332	\$3,723	\$10,379	\$13,263	42%	256%	28%
	23190 Board of Education; Other Governing Body Services	\$38,413	\$25,510	\$40,560	\$10,015	-74%	-61%	-75%
	23210 Executive Administration; Office of The Superintendent	\$680,080	\$1,001,442	\$971,759	\$1,022,736	50%	2%	5%
	23220 Executive Administration; Community Relations	\$124,162	\$76,369	-\$12,578	\$4,784	-96%	-94%	
	23230 Executive Administration; Staff Relations and Negotiations	\$143,761	\$234,381	\$244,380	\$233,852	63%	0%	-4%
	25110 Fiscal Services; Office of The Business Manager	\$205,963	\$253,186	\$331,337	\$429,290	108%	70%	30%
	25120 Fiscal Services; Service Area Direction	\$120,572	\$201,087	\$207,500	\$199,388	65%	-1%	-4%
	25130 Fiscal Services; Budgeting	\$84,972	\$134,421	\$127,836	\$126,135	48%	-6%	-1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$81,811	\$57,421	\$61,547	\$5,132	-94%	-91%	-92%
	25150 Fiscal Services; Payroll Services	\$191,565	\$304,170	\$265,130	\$249,298	30%	-18%	-6%
	25160 Fiscal Services; Financial Accounting	\$173,862	\$300,365	\$309,117	\$301,728	74%	0%	-2%
	25170 Fiscal Services; Internal Auditing	\$51,037	\$81,254	\$83,824	\$81,561	60%	0%	-3%
	25180 Fiscal Services; Property Accounting	\$68,160	\$94,919	\$79,913	\$81,208	19%	-14%	2%
	25191 Other Fiscal Services; Refund of Revenue	-\$445,684	\$14,456	\$39,186	-\$172,797	< -500%	-1295%	-541%
	25192 Other Fiscal Services; Petty Cash	\$610	\$460	\$460	\$460	-25%	0%	0%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$66,784	\$32,686	\$53,297		-20%	63%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$121,835	\$252,692	\$151,583	\$208,280	71%	-18%	37%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$1,227,850	\$281,871	\$252,033	\$244,636	-80%	-13%	-3%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$345,508	\$727,974	\$592,478	\$504,740	46%	-31%	-15%
	25300 Printing, Publishing, and Duplicating Services	\$377,479	\$4,826	\$514,230	\$549,046	45%	> 500%	7%
	25400 Planning, Research, Development and Evaluation	\$8,924	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$19,609	\$253,782	\$330,680	\$306,295	> 500%	21%	-7%
	25710 Personnel Services; Supervision of Personnel Services	\$63,685	\$199,649	\$135,956	\$233,654	267%	17%	72%
	25720 Personnel Services; Recruitment and Placement	\$518,072	\$623,354	\$651,845	\$656,184	27%	5%	1%
	25730 Personnel Services; Personnel Services	\$377,413	\$542,114	\$542,823	\$543,440	44%	0%	0%
	25750 Personnel Services; Health Services	\$19,941	\$94,027	\$80,386	\$871,985	> 500%	> 500%	> 500%
	25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$255,185	\$226,618	\$254,240		0%	12%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$278,837	\$172,964	\$165,417		-41%	-4%
	25830 Administrative Technology Services; Systems Application Development	\$0	\$661,521	\$715,576	\$687,651		4%	-4%
	25840 Administrative Technology Services; Systems Operations	\$0	\$2,524,941	\$2,824,605	\$2,267,910		-10%	-20%
	25850 Administrative Technology Services; Network Support	\$0	\$1,224,757	\$781,342	\$908,128		-26%	16%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$1,138,425	\$1,077,320	\$1,080,894		-5%	0%

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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$216,612	\$8,297	\$3,602		-98%	-57%
	25890 Other Technology Services	\$2,161,661	\$105,666	\$106,544	\$99,419	-95%	-6%	-7%
	25940 Settlements	\$16,112	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$7,460	-\$902	\$8,900	\$6,760	-9%		-24%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$15,089,825	\$19,941,667	\$16,718,847	\$14,759,366	-2%	-26%	-12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$466,526	\$807,763	\$1,144,195	\$1,119,605	140%	39%	-2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$355,947	\$358,091	\$159,549	\$219,809	-38%	-39%	38%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$14,824	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$20,000	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$217,717	\$218,551	\$147,441	\$174,692	-20%	-20%	18%
	26600 Operation and Maintenance of Plant Services; Security Services	\$871,396	\$854,279	\$846,274	\$896,913	3%	5%	6%
	26700 Operation and Maintenance of Plant Services; Insurance	\$1,214,478	\$959,234	\$971,666	\$933,737	-23%	-3%	-4%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$94,481	\$69,954	\$45,482	\$32,154	-66%	-54%	-29%
	27010 Student Transportation; Service Area Direction	\$1,398,333	\$2,128,439	\$2,048,626	\$1,932,356	38%	-9%	-6%
	27100 Student Transportation; Vehicle Operation	\$5,687,978	\$9,301,521	\$10,473,055	\$10,495,259	85%	13%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$2,819,067	\$4,156,431	\$4,036,818	\$4,405,084	56%	6%	9%
	27400 Student Transportation; Purchase of School Buses	\$2,097,501	\$972,925	\$2,571,062	\$1,383,512	-34%	42%	-46%
	27500 Student Transportation; Insurance on Buses	\$405,194	\$284,893	\$310,992	\$308,704	-24%	8%	-1%
	27600 Student Transportation; Insurance on Pupils	\$128,332	\$0	\$0	\$0	-100%		
	27700 Student Transportation; Contracted Transportation Services	\$9,950	\$77,372	\$71,060	\$67,789	> 500%	-12%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$757,950	\$597,114	\$728,214	\$851,392	12%	43%	17%
	31100 Food Services Operations; Service Area Direction	\$506,328	\$798,942	\$850,796	\$928,239	83%	16%	9%
	31200 Food Services Operations; Food Preparation and Dispensing	\$4,318,525	\$6,203,588	\$6,745,786	\$7,098,079	64%	14%	5%
	31300 Food Services Operations; Food Delivery	\$177,170	\$255,705	\$291,132	\$295,309	67%	15%	1%
	31400 Food Services Operations; Food Purchases	\$5,096,499	\$5,525,986	\$5,716,016	\$6,239,487	22%	13%	9%
	31900 Other Food Services	\$36,367	\$118,639	\$85,009	\$78,875	117%	-34%	-7%
<b>Overhead and Operational Total</b>		<b>\$49,081,418</b>	<b>\$66,356,734</b>	<b>\$66,311,855</b>	<b>\$64,828,187</b>	<b>32%</b>	<b>-2%</b>	<b>-2%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$145,476	\$159,084	\$136,556	\$138,962	-4%	-13%	2%
	33400 Athletic Coaches	\$635,032	\$767,592	\$1,155,717	\$1,248,567	97%	63%	8%
	33600 Nonpublic School Pupil Services	\$0	\$0	\$420,262	\$218,745			-48%
	33910 High School Band Uniforms	\$35,523	\$11,800	\$0	\$19,636	-45%	66%	
	33990 Other Community Services; Other	\$168,674	\$201,011	\$268,930	\$416,836	147%	107%	55%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$122,879	\$186,299	\$190,390	\$226,705	84%	22%	19%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$649,342	\$75,265	\$129,655	\$29,374	-95%	-61%	-77%
	43000 Facilities Acquisition and Construction; Professional Services	\$636,840	\$160,066	\$72,598	\$36,559	-94%	-77%	-50%
	45100 Building Acquisition, Construction and Improvements	\$14,588,997	\$11,101,358	\$9,866,857	\$7,803,468	-47%	-30%	-21%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$513,056	\$261,378	\$125,701		-75%	-52%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$971,310	\$1,772,400	\$1,475,602	\$1,389,770	43%	-22%	-6%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$126,640	\$275,178	\$181,725	\$59,373	-53%	-78%	-67%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$537,905	\$642,088	\$739,484	\$334,647	-38%	-48%	-55%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$22,032			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,612,577	\$1,034,736	\$1,009,755	\$590,117	-63%	-43%	-42%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$566,526	\$0	\$61,464		-89%	
	51100 Debt Services; Principal on Debt; Bonds	\$1,205,000	\$1,820,000	\$3,069,234	\$2,235,766	86%	23%	-27%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appi	\$0	\$565,418	\$0	\$272,127		-52%	
	52100 Debt Services; Interest on Debt; Bonds	\$2,268,925	\$2,070,242	\$1,914,969	\$1,805,473	-20%	-13%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$360,140	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$7,884,744	\$6,010,000	\$6,377,500	\$8,375,000	6%	39%	31%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,768,140	\$2,393,175	\$2,277,969		-18%	-5%
	54200 Common School Fund; Principal	\$3,281,558	\$2,866,142	\$2,795,122	\$2,723,022	-17%	-5%	-3%
	54250 Common School Fund; Interest	\$0	\$41,399	\$34,896	\$34,831		-16%	0%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$29,852	\$19,043	\$550		-98%	-97%
	60700 Nonprogramed Charges; Scholarships	\$0	\$28,507	\$41,246	\$19,645		-31%	-52%
<b>Nonoperational Total</b>		<b>\$35,231,559</b>	<b>\$33,666,159</b>	<b>\$32,554,093</b>	<b>\$30,466,337</b>	<b>-14%</b>	<b>-10%</b>	<b>-6%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$3,813,442	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$11,534,018	\$0	\$0	\$0			

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Fort Wayne Community Schools (235)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26493 2007 Account Code - Workmen's Compensation	\$904,716	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$67,584,172	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$109,849	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$991,722	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$84,937,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			